AMIT KUMAR PHUTELA & CO
Chartered Accountants

2 E 131, Shyam Darshan, VYAS
COLONY, J N, BIKANER 334003
arphutela@gmail.com 9413389336

Independent Auditor's Report

To the Members of **BHUJIALALJI PRIVATE LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of BHUJIALALJI PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023 and its profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	NIL	NA

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

2. As required by Section 143 (3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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2. As required by Section 143 (3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Company has not used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility since the company was not required to have such accounting software for FY 22-23 pursuant to Notification No. G.S.R. 235(E). dated 31.03.2022 issued by MCA.

For AMIT KUMAR PHUTELA & CO
Chartered Accountants
FRN: 0013545C

Place:-BIKANER
Date: 26/07/2023
UDIN: 23406463BGXBHI5005

AMIT KUMAR PHUTELA
(PROP)
Membership No. 406463

BHUJIALALJI PRIVATE LIMITED
C/o Jai Agarwal, Beside GCK Tower, Hanuman Gali, Rani Bazar,
Bikaner-334001
CIN : U15400RJ2021PTC075127
Ph No : 9374277277
Email : jaiagarwalbkn@gmail.com

(F.Y. 2022-2023)

Balance Sheet as at 31st March 2023

₹ in rupees

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,00,000.00	1,00,000.00
Reserves and surplus	2	(3,38,92,862.37)	(36,52,161.17)
Money received against share warrants		0.00	0.00
		(3,37,92,862.37)	**(35,52,161.17)**
Share application money pending allotment		**0.00**	**0.00**
Non-current liabilities			
Long-term borrowings	3	1,56,92,452.00	83,93,104.00
Deferred tax liabilities (Net)	4	0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions	5	0.00	0.00
		1,56,92,452.00	**83,93,104.00**
Current liabilities			
Short-term borrowings		0.00	0.00
Trade payables	6		
(A) Micro enterprises and small enterprises		4,69,34,769.36	1,19,76,083.09
(B) Others		1,22,583.87	43,603.35
Other current liabilities	7	9,79,126.09	63,432.00
Short-term provisions	5	7,01,004.00	4,35,143.00
		4,87,37,483.32	**1,25,18,261.44**
TOTAL		**3,06,37,072.95**	**1,73,59,204.27**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	8		
Property,Plant and Equipment		27,74,703.55	19,56,474.98
Intangible assets		1,43,944.00	1,17,354.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)	4	4,76,833.00	13,952.00
Long-term loans and advances	9	0.00	0.00
Other non-current assets	10	6,86,786.22	2,57,512.98
		40,82,266.77	**23,45,293.96**
Current assets			
Current investments		0.00	0.00
Inventories	11	1,00,69,827.51	49,25,749.81
Trade receivables	12	1,59,37,521.41	64,61,295.52
Cash and cash equivalents	13	44,545.99	10,90,693.84
Short-term loans and advances	9	1,06,000.00	0.00
Other current assets	14	3,96,911.27	25,36,171.14
		2,65,54,806.18	**1,50,13,910.31**
TOTAL		**3,06,37,072.95**	**1,73,59,204.27**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For AMIT KUMAR PHUTELA & CO
Chartered Accountant
(FRN: 0013545C)

AMIT KUMAR PHUTELA
PROP
Membership No.: 406463
Place: BIKANER
Date: 26/07/2023

For and on behalf of the Board of Directors

JAI AGARWAL
Director
DIN: 08009219

PREM LATA AGARWAL
Director
DIN: 08009243

(F.Y. 2022-2023)

BHUJIALALJI PRIVATE LIMITED
C/o Jai Agarwal, Beside GCK Tower, Hanuman Gali, Rani Bazar,
Bikaner-334001
CIN : U15400RJ2021PTC075127
Ph No : 9374277277
Email : jaiagarwalbkn@gmail.com

Statement of Profit and loss for the year ended 31st March 2023

₹ in rupees

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	15	17,99,95,704.17	1,97,42,241.38
Less: Excise duty		0.00	0.00
Net Sales		**17,99,95,704.17**	**1,97,42,241.38**
Other income	16	70,125.26	230.96
Total Income		**18,00,65,829.43**	**1,97,42,472.34**
Expenses			
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade	17	18,42,68,475.92	2,35,66,799.45
Changes in inventories	18	(51,44,077.70)	(49,25,749.81)
Employee benefit expenses	19	82,31,776.19	16,98,714.00
Finance costs	20	9,38,164.00	2,97,893.00
Depreciation and amortization expenses	21	8,01,358.00	2,47,340.00
Other expenses	22	2,16,73,715.22	25,23,588.87
Total expenses		**21,07,69,411.63**	**2,34,08,585.51**
Profit before exceptional, extraordinary and prior period items and tax		**(3,07,03,582.20)**	**(36,66,113.17)**
Exceptional items		0.00	0.00
Profit before extraordinary and prior period items and tax		**(3,07,03,582.20)**	**(36,66,113.17)**
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
Profit before tax		**(3,07,03,582.20)**	**(36,66,113.17)**
Tax expenses			
Current tax		0.00	0.00
Deferred tax		(4,62,881.00)	(13,952.00)
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period		**(3,02,40,701.20)**	**(36,52,161.17)**
Earning per share			
Basic			
Before extraordinary Items		(3,024.07)	(365.21)
After extraordinary Adjustment		(3,024.07)	(365.21)
Diluted			
Before extraordinary Items		(3,024.07)	(365.21)
After extraordinary Adjustment		(3,024.07)	(365.21)
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS	A		

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For AMIT KUMAR PHUTELA & CO
Chartered Accountant
(FRN: 0013545C)

AMIT KUMAR PHUTELA
PROP
Membership No.: 406463
Place: BIKANER
Date: 26/07/2023

UDIN: 23406463BGXBHI5005

For and on behalf of the Board of Directors

JAI AGARWAL
Director
DIN: 08009219

PREM LATA AGARWAL
Director
DIN: 08009243

(F.Y. 2022-2023)

BHUJIALALJI PRIVATE LIMITED
C/o Jai Agarwal, Beside GCK Tower, Hanuman Gali, Rani Bazar,
Bikaner-334001
CIN : U15400RJ2021PTC075127
Ph No : 9374277277
Email : jaiagarwalbkn@gmail.com

Notes to Financial statements for the year ended 31st March 2023
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Issued :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
10000 (31/03/2022:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Total	**1,00,000.00**	**1,00,000.00**

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in rupees

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	10,000	1,00,000.00	0.00	0.00
Issued during the Period	0.00	0.00	10,000	1,00,000.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
Outstanding at end of the period	**10,000**	**1,00,000.00**	**10,000**	**1,00,000.00**

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	Jai Agarwal	5,000	50.00	5,000	50.00
Equity [NV: 10.00]	Premlata Agarwal	2,400	24.00	2,400	24.00
Equity [NV: 10.00]	Nikunj Biyani	2,600	26.00	2,600	26.00
	Total :	**10,000**	**100.00**	**10,000**	**100.00**

BHUJIALAL JI PRIVATE LIMITED
Jai Agarwal
DIRECTOR

BHUJIALAL JI PRIVATE LIMITED
Premlata Agarwal
DIRECTOR

BHUJIALALJI PRIVATE LIMITED
C/o Jai Agarwal, Beside GCK Tower, Hanuman Gali, Rani Bazar,
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CIN : U15400RJ2021PTC075127
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Email : jaiagarwalbkn@gmail.com

(F.Y. 2022-2023)

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
JAI AGARWAL	Equity [NV: 10.00]	5000	50.00	5000	50.00	0.00	0	0	5000	50.00	
PREM LATAAGARWAL	Equity [NV: 10.00]	2400	24.00	2400	24.00	0.00	0	0	2400	24.00	
NIKUNJ BIHANI	Equity [NV: 10.00]	2600	26.00	2600	26.00	0.00	0	0	2600	26.00	
Total		**10000**		**10000**					**10000**		

Note No. 2 Reserves and surplus

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	(36,52,161.17)	0.00
Add: Addition during the year	0.00	0.00
Less: Loss for the year	(3,02,40,701.20)	(36,52,161.17)
Closing Balance	**(3,38,92,862.37)**	**(36,52,161.17)**
Balance carried to balance sheet	**(3,38,92,862.37)**	**(36,52,161.17)**

Note No. 3 Long-term borrowings

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Loans and advances from related parties						
Loans directors Unsecured	1,56,92,452.00	0.00	1,56,92,452.00	83,93,104.00	0.00	83,93,104.00
	1,56,92,452.00	**0.00**	**1,56,92,452.00**	**83,93,104.00**	**0.00**	**83,93,104.00**
The Above Amount Includes						
Unsecured Borrowings	1,56,92,452.00	0.00	1,56,92,452.00	83,93,104.00	0.00	83,93,104.00
Net Amount	**1,56,92,452.00**	**0**	**1,56,92,452.00**	**83,93,104.00**	**0**	**83,93,104.00**

Note No. 4 Deferred Tax

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Deferred tax assets		
Deferred assets	76,827.78	13,952.00
Deferred assets	4,00,005.22	0.00
Gross deferred tax asset	**4,76,833.00**	**13,952.00**
Net deferred tax assets	**4,76,833.00**	**13,952.00**
Net deferred tax liability	**0.00**	**0.00**

Note No. 5 Provisions

₹ in rupees

Particulars	As at 31st March 2023			As at 31st March 2022		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Salary and wages payable	0.00	5,39,057.00	5,39,057.00	0.00	4,05,643.00	4,05,643.00
Audit Fees Paable	0.00	90,000.00	90,000.00	0.00	29,500.00	29,500.00
Electricity exp	0.00	71,947.00	71,947.00	0.00	0.00	0.00
	0.00	**7,01,004.00**	**7,01,004.00**	**0.00**	**4,35,143.00**	**4,35,143.00**
Total	**0.00**	**7,01,004.00**	**7,01,004.00**	**0.00**	**4,35,143.00**	**4,35,143.00**

BHUJIALALJI PRIVATE LIMITED

DIRECTOR

BHUJIALALJI PRIVATE LIMITED
C/o Jai Agarwal, Beside GCK Tower, Hanuman Gali, Rani Bazar,
Bikaner-334001
CIN : U15400RJ2021PTC075127
Ph No : 9374277277
Email : jaiagarwalbkn@gmail.com

₹ in rupees

Note No. 6 Trade payables

Particulars	As at 31st March 2023	As at31st March 2022
(A) Micro enterprises and small enterprises	4,69,34,769.36	1,19,76,083.09
(B) Others	1,22,583.87	43,603.35
Total	**4,70,57,353.23**	**1,20,19,686.44**

₹ in rupees

Trade Payables Ageing Schedule

	Current Year					Previous Year				
Particular	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	10533002.07	36524351.16			47057353.23	12019686.44				0.00
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

₹ in rupees

Note No. 7 Other current liabilities

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables	1,91,436.59	63,432.00
Tds payable	7,87,689.50	0.00
Gst payable	**9,79,126.09**	**63,432.00**
Total	**9,79,126.09**	**63,432.00**

BHUJIALAL JI PRIVATE LIMITED
DIRECTOR

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HUJIALALJI PRIVATE LIMITED
/o Jai Agarwal, Beside GCK Tower, Hanuman Gali, Rani Bazar, Bikaner-334001
IN : U15400RJ2021PTC075127
h No : 9374277277
mail : jaiagarwalbkn@gmail.com

(F.Y. 2022-2023)

lote No. 8 Property,Plant and Equipment and Intangible assets as at 31st March 2023

₹ in rupees

Assets		Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (In Years)	Balance as at 1st April 2022	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2023	Balance as at 1st April 2022	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
Tangible assets												
Own Assets												
FURNITURE and FIXTURE	10.00	2,97,838.08	0.00	0.00	0.00	2,97,838.08	20,295.00	71,856.00	0.00	92,151.00	2,05,687.08	2,77,543.08
AIR COMPRESSOR	15.00	3,70,000.00	0.00	0.00	0.00	3,70,000.00	20,550.00	63,250.00	0.00	83,800.00	2,86,200.00	3,49,450.00
WEIGHT MACHINE	10.00	7,500.00	0.00	0.00	0.00	7,500.00	249.00	1,878.00	0.00	2,127.00	5,373.00	7,251.00
CAMERA	5.00	89,821.00	0.00	0.00	0.00	89,821.00	19,077.00	31,884.00	0.00	50,961.00	38,860.00	70,744.00
HAND PALLET TRUCK	5.00	19,500.00	0.00	0.00	0.00	19,500.00	1,902.00	7,931.00	0.00	9,833.00	9,667.00	17,598.00
TAPING MACHINE	5.00	1,05,000.00	0.00	0.00	0.00	1,05,000.00	23,078.00	36,922.00	0.00	60,000.00	45,000.00	81,922.00
STOCK HOPPER	5.00	76,500.00	0.00	0.00	0.00	76,500.00	8,502.00	30,647.00	0.00	39,149.00	37,351.00	67,998.00
STRAPPING MACHINE	10.00	2,30,000.00	0.00	0.00	0.00	2,30,000.00	29,039.00	52,029.00	0.00	81,068.00	1,48,932.00	2,00,961.00
POUCH FEEDER	10.00	1,12,000.00	0.00	0.00	0.00	1,12,000.00	12,393.00	25,788.00	0.00	38,181.00	73,819.00	99,607.00
MICRON 3M STRAIGHT POSITIVE AIR	10.00	1,92,000.00	0.00	0.00	0.00	1,92,000.00	24,786.00	43,292.00	0.00	68,078.00	1,23,922.00	1,67,214.00
BAND SEALER MACHINE	5.00	22,700.00	0.00	0.00	0.00	22,700.00	4,877.00	8,033.00	0.00	12,910.00	9,790.00	17,823.00
CONTROLLER	5.00	50,750.00	0.00	0.00	0.00	50,750.00	5,640.00	20,331.00	0.00	25,971.00	24,779.00	45,110.00
HEAD STANDARD MULTI	5.00	82,250.00	0.00	0.00	0.00	82,250.00	9,141.00	32,950.00	0.00	42,091.00	40,159.00	73,109.00
AIR DRYER	5.00	1,95,000.00	0.00	0.00	0.00	1,95,000.00	26,968.00	75,732.00	0.00	1,02,700.00	92,300.00	1,68,032.00
VERTICAL AIR TANK	5.00	40,000.00	0.00	0.00	0.00	40,000.00	5,532.00	15,535.00	0.00	21,067.00	18,933.00	34,468.00
INJECTION PALLETS	5.00	21,500.00	60,000.00	0.00	0.00	81,500.00	1,752.00	31,867.00	0.00	33,619.00	47,881.00	19,748.00
FILTER SET	5.00	30,000.00	0.00	0.00	0.00	30,000.00	4,149.00	11,651.00	0.00	15,800.00	14,200.00	25,851.00
INDUCTION GAS	10.00	1,778.92	0.00	0.00	0.00	1,778.92	119.00	430.00	0.00	549.00	1,229.92	1,659.92
200/5 CT 18P	5.00	1,125.00	0.00	0.00	0.00	1,125.00	125.00	451.00	0.00	576.00	549.00	1,000.00
PLANT AND MACHINERY	15.00	1,10,229.76	6,25,616.99	0.00	0.00	7,35,846.75	7,552.00	64,464.00	0.00	72,016.00	6,63,830.75	1,02,677.76
DISPLAY STAND	5.00	57,220.00	0.00	0.00	0.00	57,220.00	6,783.00	22,732.00	0.00	29,515.00	27,705.00	50,437.00
DG Set	15.00	0.00	4,91,525.00	0.00	0.00	4,91,525.00	0.00	51,917.00	0.00	51,917.00	4,39,608.00	0.00
CPU	3.00	18,772.03	0.00	0.00	0.00	18,772.03	904.00	11,286.00	0.00	12,190.00	6,582.03	17,868.03
ROUTER	6.00	1,271.19	4,750.00	0.00	0.00	6,021.19	233.00	1,651.00	0.00	1,884.00	4,137.19	1,038.19
Tally Prime Server	6.00	0.00	2,70,600.00	0.00	0.00	2,70,600.00	0.00	4,875.00	0.00	4,875.00	2,66,225.00	0.00

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Computer and Laptop	3.00	0.00	46,214.72	0.00	0.00	46,214.72	0.00	12,266.00	0.00	12,266.00	33,948.72	0.00
MOTOR CYCLE	10.00	42,875.00	0.00	0.00	0.00	42,875.00	1,977.00	10,588.00	0.00	12,565.00	30,310.00	40,898.00
REAL TIME MACHINE	10.00	13,136.00	0.00	0.00	0.00	13,136.00	1,258.00	3,075.00	0.00	4,333.00	8,803.00	11,878.00
DIGITAL METAR SECONDER	10.00	4,902.00	0.00	0.00	0.00	4,902.00	313.00	1,188.00	0.00	1,501.00	3,401.00	4,589.00
Electrical equipment	10.00	0.00	77,469.86	0.00	0.00	77,469.86	0.00	11,949.00	0.00	11,949.00	65,520.86	0.00
Total (A)		**21,93,668.98**	**15,76,176.57**	**0.00**	**0.00**	**37,69,845.55**	**2,37,194.00**	**7,57,948.00**	**0.00**	**9,95,142.00**	**27,74,703.55**	**19,56,474.98**
P.Y Total		**0.00**	**21,93,668.98**	**0.00**	**0.00**	**21,93,668.98**	**0.00**	**2,37,194.00**	**0.00**	**2,37,194.00**	**19,56,474.98**	**0.00**
Intangible assets												
TRADEMARK	10.00	1,27,500.00	70,000.00	0.00	0.00	1,97,500.00	10,146.00	43,410.00	0.00	53,556.00	1,43,944.00	1,17,354.00
Total (B)		**1,27,500.00**	**70,000.00**	**0.00**	**0.00**	**1,97,500.00**	**10,146.00**	**43,410.00**	**0.00**	**53,556.00**	**1,43,944.00**	**1,17,354.00**
P.Y Total		**0.00**	**1,27,500.00**	**0.00**	**0.00**	**1,27,500.00**	**0.00**	**10,146.00**	**0.00**	**10,146.00**	**1,17,354.00**	**0.00**
Current Year Total (A + B)		**23,21,168.98**	**16,46,176.57**	**0.00**	**0.00**	**39,67,345.55**	**2,47,340.00**	**8,01,358.00**	**0.00**	**10,48,698.00**	**29,18,647.55**	**20,73,828.98**
Previous Year Total		**0.00**	**23,21,168.98**	**0.00**	**0.00**	**23,21,168.98**	**0.00**	**2,47,340.00**	**0.00**	**2,47,340.00**	**20,73,828.98**	**0.00**

General Notes :

.	No depreciation if remaining useful life is negative or zero.
.	If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
.	Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
.	If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

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Note No. 9 Loans and advances ₹ in rupees

Particulars	As at 31st March 2023		As at 31st March 2022	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Unsecured, considered good(Head)	0.00	1,06,000.00	0.00	0.00
	0.00	**1,06,000.00**	**0.00**	**0.00**
Total	**0.00**	**1,06,000.00**	**0.00**	**0.00**

Note No. 10 Other non-current assets ₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Security Deposit	**6,86,786.22**	**2,57,512.98**
Total	**6,86,786.22**	**2,57,512.98**

Note No. 11 Inventories ₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	90,64,982.80	49,25,749.81
Finished Goods (branch)	10,04,844.71	0.00
Total	**1,00,69,827.51**	**49,25,749.81**

Note No. 12 Trade receivables ₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	1,59,37,521.41	64,61,295.52
Unsecured, Considered Good	0.00	0.00
Doubtful	0.00	0.00
Allowance for doubtful receivables	0.00	0.00
Total	**1,59,37,521.41**	64,61,295.52

(Current Year) ₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	33,32,775.09	53,97,641.30	72,07,105.02	0.00	0.00	1,59,37,521.41
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

(Previous Year) ₹ in rupees

Particulars	Outstanding for following periods from due date of payment#					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables (considered good)	64,61,295.52	0.00	0.00	0.00	0.00	64,61,295.52
(ii) Undisputed Trade Receivables (considered doubtful)	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables considered good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(v) Provision for doubtful receivables	0.00	0.00	0.00	0.00	0.00	0.00

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Trade Receivable Ageing Schedule

₹ in rupees

	Current Year						Previous Year					
Particular	Less than 6 Months	More than 6 Months	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 6 Months	More than 6 Months	1-2 Years	2-3 Years	More than 3 Yrs	Total
Secured, Considered good, Undisputed	3332775.09	5397641.30	7207105.02			15937521.41						0.00
Secured, Considered good, Disputed						0.00						0.00
Unsecured, Considered Good, Undisputed						0.00						0.00
Unsecured, Considered Good, Disputed						0.00						0.00
Doubtful, Undisputed						0.00						0.00
Doubtful, Disputed						0.00						0.00
Provision for doubtful receivables						0.00						0.00

Note No. 13 Cash and cash equivalents

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Balance with banks		
Hdfc bank	36,076.99	9,81,965.84
Total	**36,076.99**	**9,81,965.84**
Cash in hand		
Cash in hand	8,469.00	1,08,728.00
Total	**8,469.00**	**1,08,728.00**
Total	**44,545.99**	**10,90,693.84**

Note No. 14 Other current assets

₹ in rupees

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
TDS 22-23	2,72,598.53	0.00
GST input(branch)	1,14,712.74	0.00
Misc exp	9,600.00	12,800.00
TDS 21-22	0.00	11,991.32
TCS 21-22	0.00	20,223.99
GST input	0.00	69,089.11
Other advances	0.00	4,98,966.48
Prepaid Business Exp. Yet Not write off	0.00	19,23,100.24
Total	**3,96,911.27**	**25,36,171.14**

Note No. 15 Revenue from operations

₹ in rupees

Particulars	31st March 2023	31st March 2022
Sale of products		
Sale of products (H.O.)	17,79,20,753.65	1,97,42,241.38
Sales of products (B.O.)	20,74,950.52	0.00
	17,99,95,704.17	**1,97,42,241.38**

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Note No. 16 Other income

₹ in rupees

Particulars	31st March 2023	31st March 2022
Interest Income		
Interest on IT Refund	1,284.69	0.00
	1,284.69	**0.00**
Other non-operating income		
Round off	(0.84)	230.96
Discount received	2,350.00	0.00
Duty Draw Back	2,113.00	0.00
Foreign exchange gain/loss	57,867.69	0.00
Other income	6,344.00	0.00
Other income (Branch)	166.72	0.00
	68,840.57	**230.96**
Total	**70,125.26**	**230.96**

Note No. 17 Purchase of stock-in-trade

₹ in rupees

Particulars	31st March 2023	31st March 2022
Consumable Item @12%	6,519.00	0.00
Consumable Item @ 18%	3,36,286.00	71,792.00
Purchase 12%	74,58,923.00	0.00
Purchase 18%	2,02,13,169.97	42,33,905.75
Purchase 5%	8,22,36,886.03	0.00
Purchase gst	7,40,16,691.92	1,92,61,101.70
Total	**18,42,68,475.92**	**2,35,66,799.45**

Note No. 18 Changes in inventories

₹ in rupees

Particulars	31st March 2023	31st March 2022
Inventory at the end of the year		
Finished Goods	90,64,982.80	49,25,749.81
other inventory	10,04,844.71	0.00
	1,00,69,827.51	**49,25,749.81**
Inventory at the beginning of the year		
Finished Goods	49,25,749.81	0.00
	49,25,749.81	**0.00**
(Increase)/decrease in inventories		
Finished Goods	(41,39,232.99)	(49,25,749.81)
other inventory	(10,04,844.71)	0.00
	(51,44,077.70)	**(49,25,749.81)**

Note No. 19 Employee benefit expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Direct wages (Manufacturing)	35,22,031.00	3,60,017.00
Salary and wages	44,08,302.00	13,23,987.00
	79,30,333.00	**16,84,004.00**
Staff welfare Expenses	3,01,443.19	14,710.00
Total	**82,31,776.19**	**16,98,714.00**

Note No. 20 Finance costs

₹ in rupees

Particulars	31st March 2023	31st March 2022
Interest		
Interest Paid to Director	9,38,164.00	2,97,893.00
	9,38,164.00	**2,97,893.00**
Total	**9,38,164.00**	**2,97,893.00**

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(F.Y. 2022-2023)

Note No. 21 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	7,57,948.00	2,37,194.00
Amortisation on intangible assets	43,410.00	10,146.00
Total	**8,01,358.00**	**2,47,340.00**

Note No. 22 Other expenses

₹ in rupees

Particulars	31st March 2023	31st March 2022
Rent	7,99,500.00	4,24,060.00
Advertising expenses	7,39,757.23	59,240.00
Audit fees	1,00,000.00	29,500.00
AMC Charges	0.00	47,281.36
Bank charges	17,854.82	2,034.44
Electricity expenses	7,06,763.24	98,798.48
Insurance expenses	33,998.00	15,356.00
Tour and travelling exp	6,13,677.30	1,50,723.77
Transportation and Loading exp.	1,00,46,675.00	8,65,906.00
Repair and maintenance exp	1,69,647.78	78,430.80
Food license Exp.	6,000.00	5,500.00
Printing and stationery	29,412.98	29,924.61
Factory exp	57,901.00	8,395.00
Discount Exp.	30,62,233.82	44,884.35
Business Exp	9,20,852.13	4,80,775.06
General exp	24,493.40	58,524.00
Interest on tds	12,394.33	592.00
Postage expenses	5,800.00	94,163.00
Roc and professional fee exp	2,97,976.64	26,300.00
Miscellaneous Exp Write off	3,200.00	3,200.00
Business promotion exp	37,52,413.97	0.00
GST Input Write off	90,954.98	0.00
Internet and software exp	39,513.60	0.00
Vehicle running & maintenance exp	92,038.00	0.00
Business promotion exp (Branch)	48,316.00	0.00
Printing & Stationery (Branch)	2,341.00	0.00
Total	**2,16,73,715.22**	**25,23,588.87**

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Note number: Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.59	1.20	-50.83	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	-0.49	-2.36	-79.24	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	1.60	1.03	55.34	
(e) Inventory turnover ratio	Turnover	Average Inventory	24.04	4.01	499.50	
(f)Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	16.07	3.06	425.16	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	6.24	1.96	218.37	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-8.95	7.91	-213.15	
(i) Net profit ratio	Net Profit	Net Sales	-0.16	-0.18	-11.11	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	1.68	-0.70	-340.00	
(k) Return on Investment			0.00		0.00	

(2) Details of Crypto Currency or Virtual Currency

Particulars	Current Year	Previous Year
Profit or loss on transactions involving Crypto currency or Virtual Currency	0.00	0.00
Amount of currency held as at the reporting date	0.00	0.00
Deposits or advances from any person for the purpose of trading or investing in Crypto Currency or virtual currency	0.00	0.00

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023 ₹ in rupees

	PARTICULARS	31st March 2023	31st March 2022
A.	**Cash Flow From Operating Activities**		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	**(3,07,03,582.20)**	**(36,66,113.17)**
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	8,01,358.00	2,47,340.00
	Finance Cost	9,38,164.00	2,97,893.00
	Adjustments for unrealised foreign exchange Losses / (Gains)	(57,867.69)	0.00
	Interest received	(1,284.69)	0.00
	Operating profits before Working Capital Changes	**(2,90,23,212.58)**	**(31,20,880.17)**
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(94,76,225.89)	(64,61,295.52)
	Increase / (Decrease) in trade payables	3,50,37,666.79	1,20,19,686.44
	(Increase) / Decrease in inventories	(51,44,077.70)	(49,25,749.81)
	Increase / (Decrease) in other current liabilities	11,81,555.09	4,98,575.00
	(Increase) / Decrease in Short Term Loans & Advances	(1,06,000.00)	0.00
	(Increase) / Decrease in other current assets	21,97,127.56	(25,36,171.14)
	Cash generated from Operations	**(53,33,166.73)**	**(45,25,835.20)**
	Net Cash flow from Operating Activities(A)	**(53,33,166.73)**	**(45,25,835.20)**
B.	**Cash Flow From Investing Activities**		
	Purchase of tangible assets	(15,76,176.57)	(21,93,668.98)
	Interest Received	1,284.69	0.00
	Purchase of intangible assets	(70,000.00)	(1,27,500.00)
	Other Inflow / (Outflows) of cash	(4,29,273.24)	(2,57,512.98)
	Net Cash used in Investing Activities(B)	**(20,74,165.12)**	**(25,78,681.96)**
C.	**Cash Flow From Financing Activities**		
	Finance Cost	(9,38,164.00)	(2,97,893.00)
	Increase in / (Repayment) of Long term borrowings	72,99,348.00	83,93,104.00
	Increase / (Decrease) in share capital	0.00	1,00,000.00
	Net Cash used in Financing Activities(C)	**63,61,184.00**	**81,95,211.00**
D.	**Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)**	**(10,46,147.85)**	**10,90,693.84**
E.	Cash & Cash Equivalents at Beginning of period	10,90,693.84	0.00
F.	Cash & Cash Equivalents at End of period	44,545.99	10,90,693.84
G.	**Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)**	**(10,46,147.85)**	**10,90,693.84**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For AMIT KUMAR PHUTELA & CO
Chartered Accountant
(FRN: 0013545C)

AMIT KUMAR PHUTELA
PROP
Membership No.: 406463
Place: BIKANER
Date: 26/07/2023
UDIN: 23406463BGXBHI5005

For and on behalf of the Board of Directors

JAI AGARWAL
Director
DIN: 08009219

PREM LATA AGARWAL
Director
DIN: 09009243

Note:
1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.

BHUJIALALJI PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : _A__

A. Significant Accounting Policies

1. Basis of accounting:-

   These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

   The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

   The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

   Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

   Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

   Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

   Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

   Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

   Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

BHUJIALAL JI PRIVATE LIMITED

BHUJIALAL JI PRIVATE LIMITED

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year
from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

8. Inventories :-

Inventories are valued as under:-

1. Inventories	:	On cost or net realizable value, whichever is lower (OnFIFO Basis)
2. Scrap	:	At net realizable value.

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.

10. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made due to any taxable income.The impact of same has also not been determined.

BHUJIALAL JI PRIVATE LIMITED

BHUJIALAL JI PRIVATE LIMITED

11. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.

2. Salaries includes directors remuneration on account of salary Rs. NIL (Previous Year Rs. NIL)

3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	2022-23	2021-22
Audit Fees	1,00,000	29,500
Company Law Matters	NIL	NIL
GST	NIL	NIL
Total	1,00,000	29,500

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

6. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
NIL	NA	NA

BHUJIALAL JI PRIVATE LIMITED

BHUJIALAL JI PRIVATE LIMITED

7. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Jay Agarwal
2. Prem Lata Agarwal
3. Nikunj Biyani

(II) Relative of Key Management Personnel

NA

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. Papadmalji Agro Foods Private Limited

Transactions with Related parties and outstanding balances as at the period /year end (in Rs.)

Current Year

Name	Nature	Amount	Closing Balance	Relation
Jai Agarwal	Interest Paid	9,38,164.00	1,56,92,452.00 Cr.	Key Managerial Person
Jai Agarwal	Sales	10617.20	8867.20 Dr.	Key Managerial person
Jai Agarwal	Loan received	66,85,000	1,56,92,452.00 Cr.	Key Managerial person
Jai Agarwal	Repayment of Loan	323816.00	15692452.00 Cr.	Key Managerial person
Prem Lata Agarwal	Sales	1220.00	1220.00 Dr.	Key Managerial person
Papadmalji Agro Foods Private Limited	Purchases Gross	54,26,581.00	3,27,883.50 Cr.	Related enterprises
Papadmalji Agro Foods Private Limited	Loan Given	12,00,000	Nil	Related enterprises
Papadmalji Agro Foods Private Limited	Loan Repayment/ Adjustment	12,00,000	Nil	Related enterprises
Papadmalji Agro Foods Private Limited	Expenses	1,03,406.50	Nil	Related enterprises

BHUJIALAL JI PRIVATE LIMITED

DIRECTOR

BHUJIALAL JI PRIVATE LIMITED

DIRECTOR

Previous year

Name	Nature	Amount in Rs	Closing Balance	Relation
Jai Agarwal	Interest Paid	2,97,893.00	83,93,104 Cr.	Key Managerial Person
Jai Agarwal	Loan Received	96,25,000.00	83,93,104 Cr.	Key Managerial person
Jai Agarwal	Repayment of Loan	15,29,789.00	83,93,104 Cr..	Key Managerial person
Jai Agarwal	Share Issued	50,000.00	0.00	Key Managerial person
Prem Lata Agarwal	Share Issued	50,000.00	0.00	Key Managerial person

8. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

9. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

10. Expenditure in Foreign Currency — Nil — 7.61 Rs Lacs

11. Earning in Foreign Exchange — Rs 27.04 Lacs — Nil

12. **Unclaimed Input Tax Credits**: A total of Rs. 90954.98 was written off and is attributed to unclaimed input tax credits. These credits were not utilized within the prescribed timeframe due to various operational reasons..

13. A significant financial decision was undertaken by company during the financial year. This decision involves the write-off of all amounts of preliminary business promotion expenses, totaling Rs 19,23,100.24, which had been incurred in previous periods. Additionally, company has created a deferred tax asset on the remaining amount of Rs. 1,538,480.19 (Rs 1,923,100.24 - Rs 384,620.05) that has not yet been written off under the Income Tax Act.

BHUJIALAL JI PRIVATE LIMITED
Jai Agarwal
DIRECTOR

BHUJIALAL JI PRIVATE LIMITED
Premlata Agarwal
DIRECTOR

14. Company embarked on a strategic expansion by opening a new branch office in Bengaluru during the financial year. This expansion necessitated the consolidation of all financial balances to accurately represent our overall financial position in financial statements.

15. Company is covered by the revised definition of a small company [Section 2(85)] as per the Companies Act, 2013. The revised definition was notified by the Ministry of Corporate Affairs (MCA) vide Notification No. G.S.R. 700(E) dated 15th September, 2022. .

16. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 16

In terms of Our Separate Audit Report of Even Date Attached.

For AMIT KUMAR PHUTELA & CO.
Chartered Accountants

AMIT KUMAR PHUTELA
PROP.
Membership No.
Registration No.
Place:- BIKANER
Date: - 26.07.2023
UDIN: 23406463BGXBH15005

For BHUJIALALJI PRIVATE LIMITED

BHUJIALAL JI PRIVATE LIMITED

JAI AGARWAL
Director
DIN : 08009219

BHUJIALAL JI PRIVATE LIMITED

DIRECTOR

PREM LATA AGARWAL
Director
DIN : 08009243